Tax-free employee´s bonus 2025 Austria



Tax-free employee bonus 2025

In 2025, employers have the opportunity to grant employees a tax-free employee bonus of up to EUR 1,000.

Important difference from the employee or inflation bonuses of recent years

The employee bonus 2025 is only exempt from the income tax. Social security contributions and other wage-related costs must still be paid. This means: employer´s contributions are not favoured, but the employee is left with more net income.

Conditions for the tax-free employee bonus 2025

The employee bonus must represent an additional payment that is not usually granted and therefore must not be part of regular bonus structures, performance agreements or extraordinary salary increases.

The employee bonus can be granted to individual employees. A group feature, which was previously required for tax exemption, is no longer necessary. If the bonus is not paid to all employees or not in the same amount, the distinction must be justified on business grounds and be objectively reasonable.

Marginally employed /geringfügig/ and part-time employees

The employee bonus also fully applies to marginally employed and part-time employees.

Exceeding the limit

If more than EUR 1,000 in tax-free employee bonuses is paid in 2025 (whether by one or several employers) or if the combination of the tax-free employee bonus and the tax-free profit sharing exceeds the EUR 3,000 limit, this fulfils a mandatory income tax return requirement. The excess amount must be taxed at the standard tarif rate in the course of the annual tax return.

Conclusion

The tax-free employee bonus is an opportunity for employers to reward the special achievements of their employees. However, the employee bonus 2025 differs significantly from the previous years in terms of levy liability.

Your Auditorea team

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